



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0278 Great Falls Public Schls

0098 Great Falls Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	39,630,027.05	39,587,718.22	0.00	42,308.83	0.00	0.00
21XX Support Services - Students	4,273,218.69	4,273,218.69	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,920,809.34	1,920,809.34	0.00	0.00	0.00	0.00
222X Educational Media Services	1,467,241.55	1,467,241.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,671,142.03	1,671,142.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,335,700.27	3,335,700.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,629,768.23	0.00	1,611,463.04	18,305.19	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,462,012.63	6,251,252.85	0.00	210,759.78	0.00	0.00
27XX Student Transportation Services	2,315,274.79	2,315,274.79	0.00	0.00	0.00	0.00
31XX Food Services	4,118,858.87	3,938,897.18	0.00	179,961.69	0.00	0.00
33XX Community Services	114,648.18	114,648.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	539,483.39	518,918.55	0.00	20,564.84	0.00	0.00
4XXX Facilities Acquisition and Construction Services	180,786.62	0.00	0.00	180,786.62	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	448,413.82	0.00	0.00	0.00	448,413.82	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	847,936.32	93,370.00	0.00	754,566.32	0.00	0.00
9999 Undistributed	161,489.90	161,489.90	0.00	0.00	0.00	0.00
Totals	69,116,811.68	65,649,681.55	1,611,463.04	1,407,253.27	448,413.82	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Adjusted Totals

69,116,811.68

07 Cascade 0278 Great Falls Public Schls

0099 Great Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	16,616,053.18	16,438,301.97	0.00	177,751.21	0.00	0.00
21XX Support Services - Students	1,509,542.64	1,509,542.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	451,320.80	451,320.80	0.00	0.00	0.00	0.00
222X Educational Media Services	437,175.57	437,175.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	926,761.03	926,761.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,894,157.90	1,894,157.90	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	32,125.08	0.00	32,125.08	0.00	0.00	0.00
25XX Support Services - Business	901,044.95	0.00	891,722.34	9,322.61	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,195,408.63	3,159,736.41	0.00	35,672.22	0.00	0.00
27XX Student Transportation Services	578,145.50	578,145.50	0.00	0.00	0.00	0.00
33XX Community Services	87,037.68	87,037.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	312,651.73	312,651.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	868,119.52	868,119.52	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	128,488.88	0.00	0.00	0.00	128,488.88	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,755.20	4,846.22	0.00	11,908.98	0.00	0.00
9999 Undistributed	70,853.64	70,853.64	0.00	0.00	0.00	0.00
Totals	28,025,641.93	26,738,650.61	923,847.42	234,655.02	128,488.88	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Adjusted Totals

28,025,641.93

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Line A

LE 0098 Great Falls Elem

Indirect/Direct 1,611,463.04 / 65,649,681.55

2017
Calculated Rate
2.45%

2017
Reclassified Rate*

Requested
Reclassified Rate**

LE 0099 Great Falls H S

Indirect/Direct 923,847.42 / 26,738,650.61

3.46%

Line B Preliminary Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0098 Great Falls Elem	0.0442	0.0439	0.0452	0.0440	2.45%
0099 Great Falls H S	0.0442	0.0439	0.0452	0.0440	3.46%

Line C Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0098 Great Falls Elem	0.0502	0.0471	0.0498	0.0487	
0099 Great Falls H S	0.0502	0.0471	0.0498	0.0487	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2013	2014	2015	2016	2017
0098 Great Falls Elem	0.0502	0.0471	0.0498	0.0487	
0099 Great Falls H S	0.0502	0.0471	0.0498	0.0487	

Line E Five Year Average with 5% Discount

LE	2017	LE Reclaasified Rate
0098 Great Falls Elem	4.19%	
0099 Great Falls H S	4.38%	

Line F Average of LE's contained under one School System Code (SS)

0278 Great Falls Public Schls

Your Preliminary Rate by School System (SS) is:

4.29%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0280 Cascade Public Schools

0101 Cascade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,003,771.41	994,256.91	0.00	9,514.50	0.00	0.00
21XX Support Services - Students	113,795.03	113,795.03	0.00	0.00	0.00	0.00
222X Educational Media Services	59,224.49	59,224.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,727.62	167,727.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,817.23	59,817.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,497.18	25,497.18	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,611.66	185,790.16	0.00	27,821.50	0.00	0.00
27XX Student Transportation Services	252,975.36	222,600.36	0.00	30,375.00	0.00	0.00
31XX Food Services	184,364.19	184,364.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,520.76	6,520.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,479.81	25,479.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,749.70	0.00	0.00	4,749.70	0.00	0.00
Totals	2,117,534.44	2,045,073.74	0.00	72,460.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,117,534.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

07 Cascade 0280 Cascade Public Schools

0102 Cascade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	722,684.96	713,170.46	0.00	9,514.50	0.00	0.00
21XX Support Services - Students	32,929.03	32,929.03	0.00	0.00	0.00	0.00
222X Educational Media Services	17,639.83	17,639.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,647.36	97,647.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,726.55	83,726.55	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,569.18	116,947.68	0.00	27,621.50	0.00	0.00
27XX Student Transportation Services	272,577.24	242,202.24	0.00	30,375.00	0.00	0.00
31XX Food Services	22,158.78	22,158.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,924.17	28,924.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,349.94	74,349.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,785.98	0.00	0.00	40,785.98	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,658.00	0.00	0.00	1,658.00	0.00	0.00
Totals	1,539,651.02	1,429,696.04	0.00	109,954.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,539,651.02					

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For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0101 Cascade Elem	Indirect/Direct	0.00 / 2,045,073.74	0.00%		
	LE 0102 Cascade H S	Indirect/Direct	0.00 / 1,429,696.04	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0101 Cascade Elem	0.1234	0.1168	0.0857	0.0841	0.00%
	0102 Cascade H S	0.0237	0.0201	0.0161	0.0114	0.00%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0101 Cascade Elem	0.0000	0.0000	0.0000	0.0000	
	0102 Cascade H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0101 Cascade Elem	0.1234	0.1168	0.0857	0.0841	
	0102 Cascade H S	0.0237	0.0201	0.0161	0.0114	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0101 Cascade Elem	7.79%	
	0102 Cascade H S	1.35%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0280 Cascade Public Schools	4.57%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0282 Centerville Public Schls

0104 Centerville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,067,462.94	1,067,462.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,961.01	20,961.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	183,218.02	183,218.02	0.00	0.00	0.00	0.00
222X Educational Media Services	72,428.74	72,428.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,063.30	75,063.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,592.43	47,592.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,806.35	0.00	30,806.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	206,901.51	206,901.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,595.24	133,595.24	0.00	0.00	0.00	0.00
31XX Food Services	146,913.78	133,047.67	0.00	13,866.11	0.00	0.00
34XX Extracurricular - Activities	6,009.25	6,009.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,557.94	31,557.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,166.08	2,856.18	0.00	16,309.90	0.00	0.00
Totals	2,041,676.59	1,980,694.23	30,806.35	30,176.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,041,676.59					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0282 Centerville Public Schls

0105 Centerville H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	503,562.69	503,562.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,643.14	164,643.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	338.01	338.01	0.00	0.00	0.00	0.00
222X Educational Media Services	71,114.96	71,114.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,735.26	54,735.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,517.30	45,517.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,790.98	0.00	24,790.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,375.34	141,375.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,087.12	127,087.12	0.00	0.00	0.00	0.00
31XX Food Services	38,976.05	32,146.48	0.00	6,829.57	0.00	0.00
34XX Extracurricular - Activities	21,993.59	21,993.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,642.28	70,642.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,423.54	0.00	0.00	2,423.54	0.00	0.00
Totals	1,267,200.26	1,233,156.17	24,790.98	9,253.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,267,200.26					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

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	LE 0104 Centerville Elem	Indirect/Direct	30,806.35 / 1,980,694.23	1.56%		
	LE 0105 Centerville H S	Indirect/Direct	24,790.98 / 1,233,156.17	2.01%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0104 Centerville Elem	0.0211	0.0212	0.0227	0.0238	1.56%
	0105 Centerville H S	0.0211	0.0212	0.0227	0.0238	2.01%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0104 Centerville Elem	0.0235	0.0225	0.0234	0.0238	
	0105 Centerville H S	0.0235	0.0225	0.0234	0.0238	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0104 Centerville Elem	0.0235	0.0225	0.0234	0.0238	
	0105 Centerville H S	0.0235	0.0225	0.0234	0.0238	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0104 Centerville Elem	2.07%	
	0105 Centerville H S	2.15%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0282 Centerville Public Schls	Your Preliminary Rate by School System (SS) is:	2.11%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0289 Belt Public Schools

0112 Belt Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,433,542.33	1,433,542.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,651.20	4,651.20	0.00	0.00	0.00	0.00
22XX Educational Media Services	6,983.87	6,983.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,378.45	111,378.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	87,933.00	87,933.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,962.81	11,408.83	31,553.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,388.06	212,388.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	153,844.92	110,594.92	0.00	43,250.00	0.00	0.00
31XX Food Services	171,738.21	171,738.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,598.41	19,598.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	33,818.43	0.00	0.00	33,818.43	0.00	0.00
Totals	2,278,839.69	2,170,217.28	31,553.98	77,068.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,278,839.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0289 Belt Public Schools

0113 Belt H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	621,091.25	621,091.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,916.50	73,916.50	0.00	0.00	0.00	0.00
222X Educational Media Services	2,568.79	2,568.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,240.94	117,240.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,259.41	81,259.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,933.70	10,160.20	29,773.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,543.42	177,543.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,053.36	76,803.36	0.00	43,250.00	0.00	0.00
35XX Extracurricular - Athletics	182,603.48	182,603.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,607.76	0.00	0.00	61,607.76	0.00	0.00
Totals	1,477,818.61	1,343,187.35	29,773.50	104,857.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,477,818.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0112 Belt Elem		Indirect/Direct	31,553.98 / 2,170,217.28	1.45%		
LE 0113 Belt H S		Indirect/Direct	29,773.50 / 1,343,187.35	2.22%		

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0112 Belt Elem	0.0137	0.0143	0.0143	0.0128	1.45%
		0113 Belt H S	0.0137	0.0143	0.0143	0.0128	2.22%

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0112 Belt Elem	0.0000	0.0000	0.0000	0.0000	
		0113 Belt H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0112 Belt Elem	0.0137	0.0143	0.0143	0.0128	
		0113 Belt H S	0.0137	0.0143	0.0143	0.0128	

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0112 Belt Elem	1.32%	
		0113 Belt H S	1.47%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0289 Belt Public Schools		1.40%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0301 Vaughn Elementary

0127 Vaughn Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	772,318.22	768,787.67	0.00	3,530.55	0.00	0.00
21XX Support Services - Students	2,868.61	2,868.61	0.00	0.00	0.00	0.00
22XX Educational Media Services	6,281.14	6,281.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,230.62	40,230.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,569.26	140,569.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,837.11	6,792.80	39,044.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,233.00	177,233.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,448.76	46,448.76	0.00	0.00	0.00	0.00
31XX Food Services	86,926.62	86,926.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,870.07	3,870.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,946.86	18,946.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	109,718.73	0.00	0.00	109,718.73	0.00	0.00
Totals	1,451,249.00	1,298,955.41	39,044.31	113,249.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,451,249.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0127 Vaughn Elem	Indirect/Direct	39,044.31 / 1,298,955.41	3.01%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0127 Vaughn Elem	0.0341	0.0293	0.0287	0.0281	3.01%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0127 Vaughn Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0127 Vaughn Elem	0.0341	0.0293	0.0287	0.0281	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0127 Vaughn Elem			2.86%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0301 Vaughn Elementary	Your Preliminary Rate by School System (SS) is:	2.86%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 0305 Ulm Elementary

0131 Ulm Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	577,792.33	577,792.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,972.86	24,972.86	0.00	0.00	0.00	0.00
222X Educational Media Services	25,320.00	25,320.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,381.00	95,381.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,534.25	219.88	56,314.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,868.83	98,868.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,461.28	48,461.28	0.00	0.00	0.00	0.00
31XX Food Services	57,359.14	57,359.14	0.00	0.00	0.00	0.00
Totals	984,689.69	928,375.32	56,314.37	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	984,689.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0131 Ulm Elem	Indirect/Direct	56,314.37 / 928,375.32	6.07%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0131 Ulm Elem	0.0496	0.0517	0.0505	0.0503	6.07%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0131 Ulm Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0131 Ulm Elem	0.0496	0.0517	0.0505	0.0503	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0131 Ulm Elem			4.99%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0305 Ulm Elementary	4.99%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

0118 Simms H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	699,659.67	699,659.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,590.61	1,590.61	0.00	0.00	0.00	0.00
22XX Educational Media Services	41,384.07	41,384.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,366.29	72,366.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,971.88	11,971.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,797.71	566.81	65,230.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	370,145.84	239,149.30	0.00	130,996.54	0.00	0.00
27XX Student Transportation Services	159,833.11	159,833.11	0.00	0.00	0.00	0.00
31XX Food Services	52,217.80	52,217.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,246.29	22,246.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	111,489.78	111,489.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	78,000.00	0.00	0.00	78,000.00	0.00	0.00
Totals	1,686,703.05	1,412,475.61	65,230.90	208,996.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,686,703.05					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

07 Cascade 1067 Sun River Valley Pub Schls

1225 Sun River Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,410,603.67	1,410,603.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,389.19	32,389.19	0.00	0.00	0.00	0.00
22XX Educational Media Services	41,383.76	41,383.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,520.15	95,520.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,595.87	38,595.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	95,557.06	567.42	94,989.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,680.37	157,327.85	0.00	7,352.52	0.00	0.00
27XX Student Transportation Services	172,770.15	171,219.90	0.00	1,550.25	0.00	0.00
31XX Food Services	177,464.73	177,464.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,197.36	4,197.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,512.24	25,512.24	0.00	0.00	0.00	0.00
Totals	2,258,674.55	2,154,782.14	94,989.64	8,902.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,258,674.55					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0118 Simms H S	Indirect/Direct	65,230.90 / 1,412,475.61	4.62%		
	LE 1225 Sun River Valley Elem	Indirect/Direct	94,989.64 / 2,154,782.14	4.41%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0118 Simms H S	0.0318	0.0322	0.0329	0.0323	4.62%
	1225 Sun River Valley Elem	0.0318	0.0322	0.0329	0.0323	4.41%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0118 Simms H S	0.0000	0.0000	0.0000	0.0000	
	1225 Sun River Valley Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0118 Simms H S	0.0318	0.0322	0.0329	0.0323	
	1225 Sun River Valley Elem	0.0318	0.0322	0.0329	0.0323	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0118 Simms H S	3.33%	
	1225 Sun River Valley Elem	3.29%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
1067 Sun River Valley Pub Schls	3.31%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.